





Virginia Retirement System  
 Finance Division  
 Analysis of Change in Net OPEB Liability - VLDP - Political Subdivisions  
 For the Plan Year Ended and Measurement Date of June 30, 2018

Employer Code	Entity	June 30, 2017 Net OPEB Liability	PLUS: FY 2017 Deferred Inflows	LESS: FY 2017 Deferred Outflows	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	LESS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	PLUS: FY 2018	Calculated	Actual	Difference	
					Deferred Investment Experience	Deferred Inflows Expected vs Actual Experience	Deferred Inflows Change In Assumptions	Deferred Inflows Change In Proportion	Deferred Outflows Expected vs Actual Experience	Deferred Outflows Investment Experience	Deferred Outflows Change In Assumptions	Deferred Outflows Change In Proportion	Employer OPEB Expense	Normal Employer Contributions	June 30, 2018 Net OPEB Liability	June 30, 2018 Net OPEB Liability		
Employer Allocation																		
55954	Potomac & Rappahannock Transportation Comm	9,000	1,000	-	-	1,000	1,000	-	-	-	-	-	-	23,000	21,000	10,000	10,000	-
55957	Wise County Redevelopment and Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
55958	Prince William Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55959	Hampton Roads Regional Jail Authority	1,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	-
55960	Russell County Water & Sewage Authority	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
55964	Virginia Biotechnology Research Park Authority	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
55967	Rockingham Regional Library	1,000	-	-	-	-	-	-	-	-	-	-	-	2,000	3,000	-	-	-
55969	Culpeper Soil & Water Conservation District	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000	-
55972	Big Water Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55974	Peaks of Otter Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55978	Evergreen Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-	-
55982	Daniel Boone Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55985	Tazewell Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55988	Henricopolis Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55990	Roanoke River Service Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55991	Lee County Public Service Authority	1,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	1,000	1,000	-
55994	Wise County Public Service Authority	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000	2,000	-	-	-
55996	New River Valley Community Services Board	26,000	5,000	-	-	3,000	3,000	5,000	-	-	-	-	-	64,000	55,000	29,000	29,000	-
55999	Clinch Valley Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for VRS VLDP - Political Subdivisions</b>		<b>563,000</b>	<b>99,000</b>	<b>10,000</b>	<b>-</b>	<b>79,000</b>	<b>88,000</b>	<b>7,000</b>	<b>-</b>	<b>11,000</b>	<b>-</b>	<b>7,000</b>	<b>1,739,000</b>	<b>1,463,000</b>	<b>772,000</b>	<b>772,000</b>	<b>-</b>	